

**BEFORE**  
**THE PUBLIC SERVICE COMMISSION OF**  
**SOUTH CAROLINA**  
**DOCKET NO. 2017-228-S**

IN RE: )  
 )  
 Application of Palmetto Utilities, Inc. )  
 for adjustment of rates and charges )  
 for, and modification to certain terms )  
 and conditions related to, )  
the provision of sewer service. )

**PREFILED DIRECT TESTIMONY**  
**OF DONALD J. CLAYTON**  
**ON BEHALF OF PALMETTO**  
**UTILITIES, INC.**

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Donald J. Clayton. My business address is 201 King of  
 3 Prussia Road, Suite 650, Radnor, Pennsylvania, 19087.

4 **Q. WHERE ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am the Principal in charge of management consulting at Tangibl Group,  
 6 Inc.

7 **Q. HOW LONG HAVE YOU BEEN EMPLOYED AT TANGIBL GROUP**  
 8 **INC.?**

9 A. I have been employed at Tangibl Group, Inc. since September of 2016. I  
 10 was with the forerunner company, Tangibl, LLC, since March of 2007.

11 **Q. PLEASE DESCRIBE TANGIBL GROUP, INC.**

12 A. Tangibl Group, Inc. is a professional services firm serving water,  
 13 wastewater, waste services and energy utilities.

1    **Q.    WHAT IS YOUR EDUCATIONAL BACKGROUND?**

2    A.            I have Bachelor of Science in Civil Engineering and Masters of Business  
3            Administration degrees from Rensselaer Polytechnic Institute.

4    **Q.    PLEASE DESCRIBE YOUR WORK EXPERIENCE.**

5    A.            Throughout my career I have served public utilities in consulting and  
6            executive capacities. Recent assignments include preparation of rate cases, cost  
7            of service and rate design studies for gas and water utilities, and depreciation  
8            studies for electric, gas, water, wastewater, thermal and railroad companies. My  
9            work experience is further detailed in my resume which is attached hereto as DJC  
10           Appendix A.

11   **Q.    DO YOU HOLD ANY PROFESSIONAL CERTIFICATIONS?**

12   A.            Yes. I am a Registered Professional Engineer in Pennsylvania. I am also a  
13            Chartered Financial Analyst and a Certified Depreciation Professional.

14   **Q.    HAVE YOU HAD FORMAL TRAINING RELATING TO UTILITY**  
15           **ACCOUNTING AND RATEMAKING?**

16   A.            Yes. I have completed utility accounting and ratemaking seminars offered  
17            by Price Waterhouse and Salomon Brothers. I have also completed 5 one-week  
18            programs offered by Depreciation Programs, Inc. in the areas of actuarial and  
19            simulated life analysis, forecasting of life and net salvage, and preparing and  
20            managing depreciation studies.

1 **Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY ON BEHALF OF**  
2 **PALMETTO UTILITES INC. TO THE PUBLIC SERVICE COMMISSION**  
3 **OF SOUTH CAROLINA?**

4 A. Yes. I submitted testimony on behalf of Palmetto Utilities, Inc. in Docket  
5 Numbers 2011-24-S and 2013-42-S.

6 **Q. HAVE YOU PRESENTED EXPERT TESTIMONY IN RATE RELATED**  
7 **PROCEEDINGS BEFORE OTHER REGULATORY AGENCIES?**

8 A. Yes. My recent testimonial history is attached hereto as DJC Appendix B.

9 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**  
10 **PROCEEDING?**

11 A. The purpose of my testimony is to support the application for rate relief of  
12 Palmetto Utilities, Inc. (PUI). As the Commission is aware, Palmetto of Richland  
13 County, LLC (PRC) was previously under common ownership and control with  
14 PUI and was merged into PUI in July of this year pursuant to approval granted in  
15 Order Number 2017-433 in Docket Number 2017-105-S. For purposes of this  
16 rate case, I have combined the financial data for PUI and PRC and will refer to  
17 the combined entity from time to time in my testimony as “Palmetto” or the  
18 “Company”. I am also sponsoring Exhibit B to the application as filed with the  
19 Commission in this proceeding.

20 **Q. WHY IS IT APPROPRIATE TO COMBINE THE FINANCIAL DATA**  
21 **FOR PUI AND PRC IN THIS CASE?**

22 A. It is appropriate to combine the financial data for PUI and PRC in this case  
23 not only because there now exists only one legal entity, but also because the

1 collection and transportation systems serving all customers are operated under the  
2 same management and the wastewater of all of the customers is treated at the  
3 Spears Creek regional wastewater treatment plant (“WWTP”) and disposed of in  
4 the same discharge. Also, by combining the financial data for purposes of this  
5 rate proceeding, there is a larger customer base over which to spread the cost of  
6 operations and a consolidated, single rate schedule results.

7 **Q. WAS EXHIBIT B TO THE APPLICATION PREPARED BY YOU OR**  
8 **UNDER YOUR SUPERVISION?**

9 A. Yes.

10 **Q. WOULD YOU PLEASE DESCRIBE WHAT EXHIBIT B TO THE**  
11 **APPLICATION SHOWS?**

12 A. Yes. Exhibit B consists of 6 schedules, A through F. Schedule A is the  
13 Company’s combined balance sheet as of March 31, 2017, set out by National  
14 Association of Regulatory Utility Commissioners, or “NARUC”, Uniform System  
15 of Accounts, or “USOA”, for Class A Wastewater Utilities accounts. Schedule B  
16 is the Company’s combined income statement for the year ended March 31, 2017,  
17 including per books amounts, pro-forma adjustments, pro-forma amounts at  
18 present rates, proposed increase and pro-forma proposed amounts, again by  
19 USOA account. Schedule C shows the Company’s billed revenue at present and  
20 proposed rates by customer classification for the test year ended March 31, 2017.  
21 Schedule D shows the company’s combined original cost, pro-forma additions  
22 and retirements, pro-forma original cost, service life, annual depreciation rate and  
23 pro-forma depreciation expense by USOA account for Plant in Service and

1 Contributions in Aid of Construction, or “CIAC”, as of March 31, 2017 and net  
2 pro-forma additions related to the plant and collection system expansions.  
3 Schedule E shows the actual number of customers and Equivalent Residential  
4 Customers, or “ERCs,” for Commercial and Industrial and Multi-family  
5 Residential and Single Family Residential customer classes as of March 31, 2016,  
6 March 31, 2017 and projected as of March 31, 2018. Schedule F Itemizes the  
7 estimated rate case expense related to this proceeding and supports the pro-forma  
8 adjustment related to rate case expense.

9 **Q. WHAT IS THE OVERALL RATE INCREASE THAT PALMETTO IS**  
10 **SEEKING AT THIS TIME?**

11 A. Palmetto is seeking additional service revenue of \$11,392,065. To  
12 achieve this level of additional revenue, the Company is requesting that the  
13 monthly charge for the flat rate customers per single family equivalent be raised  
14 by \$31.55 from \$36.50 to \$68.05, which is an 86.44% increase in the flat rate.  
15 For measured revenue customers, the Company is requesting that the rates be  
16 changed to a flat rate and would raise the average rate per ERC by \$26.43 from  
17 \$41.62 per month to a flat rate of \$68.05, which is a 63.51% increase.

18 **Q. WHEN WAS A GENERAL RATE INCREASE LAST REQUESTED BY**  
19 **THE COMPANY?**

20 A. The last rate application for PUI was filed in 2013, which was based on a  
21 test year ending September 30, 2012. As the Commission is aware, the rates  
22 authorized for customers in the former PRC service area were established by

1 adoption of the same rates previously charged those customers by the City of  
2 Columbia.

3 **Q. WHY IS PALMETTO REQUESTING RATE RELIEF AT THIS TIME?**

4 A. Rate relief is needed at this time to enable the Company to recover  
5 increases in its costs of operation and to earn a reasonable return on its investment  
6 which, since the last rate proceedings, has increased significantly by virtue of new  
7 plant additions. In this case the Company has included its actual plant balance as  
8 of March 31, 2017 of \$107.9 million and pro-forma net additions of \$69.6  
9 million. The pro-forma additions are largely attributable to the Spears Creek  
10 WWTP capacity expansion and upgrade, improvements, new construction, and  
11 upgrades to the collection and transportation system, and the installation of a new  
12 discharge outfall line to the Wateree River, all of which have been placed in  
13 service prior to the cut-off date determined by the Office of Regulatory Staff  
14 (ORS) in this case. At current rates the Company's operating margin is negative  
15 16.3% on a pro-forma basis. Without rate relief Palmetto will be unable to  
16 continue to meet its financial obligations and to attract investment capital for  
17 continued plant expansions and replacements. Such a scenario places in jeopardy  
18 the Company's ability to continue to provide safe, reliable and efficient sewer  
19 utility services to its customers.

20 **Q. WHAT HAS BEEN THE COMPANY'S EXPERIENCE WITH THE COSTS**  
21 **OF OPERATION SINCE ITS LAST RATE INCREASE?**

22 A. It has been approximately four (4) years since the Company's current rates  
23 were placed into effect and in that time the Company's expenses have increased.

1 As noted in the testimony of Mr. Daday, the Company has incurred increased  
2 operational expenses for things such as purchased power, contract services, etc.  
3 In addition, taxes and depreciation expense have also increased. Also, as  
4 indicated previously the Company has made significant capital expenditures at the  
5 treatment plant, the discharge facilities, and throughout the collection and  
6 transportation systems.

7 **Q. BASED ON THE TEST YEAR DATA AS ADJUSTED, WHAT**  
8 **OPERATING MARGIN RESULTS AFTER THE REQUESTED RATE**  
9 **INCREASE IS CONSIDERED?**

10 A. Based on the adjusted test year data and the requested rate of \$68.05 per  
11 ERC, the resulting operating margin is 16.12%. The 16.12% operating margin is  
12 within the range of operating margins the Commission has approved for other  
13 sewer utilities and is below the operating margin resulting from the rates approved  
14 in the Company's last rate relief proceeding.

15 **Q. PLEASE EXPLAIN HOW TEST YEAR REVENUES AND EXPENSES**  
16 **WERE ADJUSTED.**

17 A. Pro forma adjustments were made to test year revenues and expenses  
18 based on known and measurable changes.

19 **Q. WHAT ADJUSTMENTS WERE MADE TO THE PER BOOKS INCOME**  
20 **STATEMENT ON SCHEDULE B?**

21 A. The adjustments to the per books income statement on Schedule B include  
22 annualization of current electricity rates, current contractual service costs,  
23 increases in chemical costs, increases in sludge hauling costs, increases in lab

1 testing expense, a decrease related to moving rent expense to other entities,  
2 amortization of deferred purchased wastewater treatment and meter reading  
3 expenses accumulated by the Company pursuant to SCPSC Order No. 2026-605  
4 in Docket No. 2016-255-S dated August 24, 2016 , and increases in bad debt  
5 expense and corporate overhead. In addition, adjustments were made for  
6 increases in depreciation, property taxes and interest expense related to the  
7 increases in capital costs, amortization of rate case expense over a three-year  
8 period and other adjustments and to remove non-recurring items. Pro-forma  
9 adjustments were also made to reflect state and Federal income taxes on the pro-  
10 forma increase, to remove AFUDC and to exclude unbilled revenue.

11 **Q. HOW HAVE THE COMPANY'S EXPENSES INCREASED SINCE THE**  
12 **LAST RATE CASE?**

13 A. For the test year ended September 30, 2012, that was used in the last case  
14 for PUI (without PRC), the company had approved expenses of \$6,061,226. For  
15 the year ended March 31, 2017, or the current test year, the Company's total pro-  
16 forma expenses are \$18,962,216 including \$6,974,720 for PRC.

17 **Q. HAS THE COMPANY MAINTAINED ITS CONTINUING PROPERTY**  
18 **RECORDS?**

19 A. Yes. The Company has maintained its continuing property records.

20 **Q. HOW DO THE PLANT IN SERVICE, CIAC AND RELATED**  
21 **DEPRECIATION AND AMORTIZATION AMOUNTS AFFECT THE**  
22 **COMPANY'S REVENUE REQUIREMENT?**



1 A. If the Company's plant and CIAC balances change, depreciation expense  
2 will have to be adjusted accordingly.

3 **Q. HOW WERE THE PLANT, CIAC, ACCUMULATED DEPRECIATION**  
4 **AND ACCUMULATED AMORTIZATION BALANCES AS OF MARCH**  
5 **31, 2017 DETERMINED?**

6 A. The September 30, 2012 balances from the last case were brought forward  
7 based on the additions and retirements from October 1, 2012, to March 31, 2017,  
8 and the acquisition of PRC in 2013.

9 **Q. WERE THERE ANY PRO FORMA ADDITIONS OR RETIREMENTS TO**  
10 **PLANT INCLUDED IN THE BASIS FOR DEPRECIATION IN THIS**  
11 **CASE?**

12 A. Yes, the estimated additions and retirements from April 1, 2017, to  
13 November 17, 2017, which were made outside of the test year and the  
14 Construction work in progress that was expected to be in service before  
15 November 17, 2017, were reflected as pro-forma additions and retirements and  
16 were included in the basis for the depreciation expense in this case. The original  
17 cost and depreciation schedule on per books and pro forma bases are shown in  
18 Schedule D of Exhibit B.

19 **Q. WHAT IS THE PROPOSED RATE INCREASE DESIGNED TO**  
20 **ACCOMPLISH FOR THE COMPANY?**

21 A. An increase in Palmetto's current rates is designed to generate additional  
22 revenues that will allow the Company to adequately fund its operations, attract  
23 capital, earn a reasonable return on its investment, comply with regulatory

1 requirements, and continue to provide excellent sewer service to its existing and  
2 future customers.

3 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

4 A. Yes. It does.



**DONALD J. CLAYTON/ Principal**

Mr. Clayton has over 35 years' experience serving the utility industry as both a consultant and an executive. His consulting expertise includes public utility valuation, depreciation, plant, rate base, cost of service and rate design as well as economic analysis and financial modeling. His executive service includes Vice President and Treasurer of both DQE and its electric utility subsidiary, Duquesne Light Company, President of the AquaSource water and wastewater utility company and President and Chief Operating Officer of Conjunction LLC in New York State. In addition to his consulting practice Mr. Clayton is actively involved in Tangibl's electric generation and battery storage development activities.

Mr. Clayton holds a Bachelor of Science in Civil Engineering and a Master of Business Administration from Rensselaer Polytechnic Institute. He is a registered Professional Engineer in the Commonwealth of Pennsylvania, a Chartered Financial Analyst and a Certified Depreciation Professional.

**Professional Experience**

2007 – PRESENT ..... TANGIBL GROUP, INC. (Formerly Tangibl, LLC)  
PRINCIPAL  
CHIEF FINANCIAL OFFICER

As the Principal in charge of Rate Consulting at Tangibl Group, Inc., Mr. Clayton is responsible for a wide range of assignments including rate and depreciation studies for electric, gas, water, wastewater, thermal and railroad companies and cost of service and rate design studies for electric, gas and water utilities.

Mr. Clayton is also actively involved in Tangibl's development activities related to electric generating stations, and battery storage.

2005 – 2007..... GANNETT FLEMING, INC.  
DIRECTOR, REGULATORY ECONOMICS

In this position Mr. Clayton conducted depreciation and rate related studies for studies for electric, gas, thermal, water, wastewater and railroad companies.

2002 – 2005 ..... CONJUNCTION, LLC  
PRESIDENT AND CHIEF OPERATING OFFICER

Conjunction LLC was formed to develop a high voltage direct current transmission line from upstate New York to New York City.

- Responsible for day-to-day activities of the firm, raising equity capital to fund the project and negotiation of numerous contracts and agreements between the Company and its consultants, lawyers, land owners and investors.
- Responsible for preparation of the Company's transmission siting filing under Article VII before the New York Public Service Commission and the FERC filing for merchant transmission line status.

2000 – 2002 ..... ENERGY LEADER CONSULTING, LLC  
PARTNER

Energy Leader Consulting provided strategic consulting to energy companies concerning opportunities related to electric generating stations.

- Performed acquisition analysis for generating stations, identification of power plant development opportunities throughout the U.S. market and diagnostic studies for electric generators.

**DONALD J. CLAYTON/ Principal**  
**Page 2 of 3**

- Led multi-million dollar study for Amtrak to determine the feasibility of using their railroad rights-of-way for electric transmission.

1985 – 2000 ..... DQE  
VICE PRESIDENT AND TREASURER  
PRESIDENT – AQUASOURCE  
MANAGER – VALUATION AND PROPERTY RECORDS DEPARTMENT

- Mr. Clayton developed and directed the AquaSource water and wastewater utility subsidiary where he managed all aspects of a rapidly growing business, including development of the initial business plan, integration of acquisition targets, recruitment of executive staff, and political and regulatory relations. He also headed the rate case filed in Texas for a statewide tariff related to the small water and wastewater companies acquired by AquaSource.
- As Vice President and Treasurer, Mr. Clayton was responsible for corporate finance, financial planning, corporate budgeting, cash management and investor and shareholder relations during a period of unprecedented organizational and marketplace changes. While he was Vice President and Treasurer, he was the stranded cost witness for Duquesne Light Company in their restructuring proceeding before the Pennsylvania Public Utility Commission.
- Mr. Clayton's first position with DQE was as Manager of the Valuation and Property Records (Fixed Assets) department, where he was responsible for the Company's \$5+ billion of fixed assets and the construction cost accounting system, at a time when two nuclear electrical generation plants were being built and added to rate base. While in this position, he was the company's rate base and depreciation witness in its two largest rate cases.

1980 – 1985 ..... PRICE WATERHOUSE  
MANAGER, PUBLIC UTILITY INDUSTRY SPECIALTY GROUP

- Performed numerous cost-of-service, rate design, depreciation and other valuation and rate related assignments for electric, gas, water and sewer clients in the public and private sectors.
- Developed a PC-based cost of service program and completed a program for evaluating street lighting.

1977 – 1980..... GANNETT FLEMING, INC.

- Performed numerous studies in the areas of depreciation and cost of service for electric, gas, telephone, water, wastewater and railroad companies.
- Presented expert testimony before the Pennsylvania Public Utility Commission, the Alaska Public Utilities Commission and Monmouth County Court in New Jersey.
- Completed assignments for more than 50 companies, including electric, gas, water, and telephone and railroad clients.
- Participated in the valuation related to the \$2.1 Billion conveyance of the former Penn Central Railroad to Conrail and provided the analytics for three successful tax cases involving more than \$300 million in tax depreciation for the Union Pacific, the Burlington Northern and the Chesapeake & Ohio Railroads.

**DONALD J. CLAYTON/ Principal**  
**Page 3 of 3**

**Continuing Education**

- All programs offered by Depreciation Programs, Inc.
- Management training courses offered by the Edison Electric Institute.
- Utility accounting seminars offered by Salomon Brothers.

**Professional Societies**

Mr. Clayton is an active member of the Society of Depreciation Professional where he has served as Treasurer and as a Board Member. He is an instructor at their annual depreciation training sessions where he has taught the basic and intermediate life analysis courses and the advanced course on preparing and defending a depreciation study.

## History of Testimony - Donald J. Clayton

### Regulatory Cases

State / Fed	Agency	Docket Number	Company	Utility Type	Primary Issue
AK	RCA	U-04-22	Anchorage Water and Wastewater Utility	Water/Wastewater	Contributed water
AK	RCA	U-04-23	Anchorage Water and Wastewater Utility	Water/Wastewater	Contributed water
AR	APSC	13-028-U	Entergy Arkansas, Inc.	Electric	Depreciation
IN	IURC	Cause No. 43201	Citizens Thermal	Steam, Thermal	Depreciation
IN	IURC	Cause No. 43463	Citizens Gas & Coke Utility	Gas	Depreciation
IN	IURC	Cause No. 43624	Citizens Gas of Westfield	Gas	Depreciation
KY	KYPSC	2006-00236	East Kentucky Power Cooperative	Electric	Depreciation
Fed	FERC	ER-07-562-004	Trans-Allegheny Interstate Line Company (Allegheny)	Electric	Depreciation and I
Fed	FERC	ER-08-386-000	Potomac-Appalachian Transmission Highline, LLC (AEP/Allegheny Energy)	Electric	Compensator
Fed	FERC	ER-09-35-000	Tallgrass Transmission, LLC (AEP/MidAmerican/OGE)	Electric	Depreciation and I
Fed	FERC	ER-09-36-000	Prairie Wind Transmission, LLC (AEP/MidAmerican/Westar)	Electric	Depreciation and I
Fed	FERC	ER-09-75-000	Pioneer Transmission, LLC (AEP/Duke Energy)	Electric	Depreciation and I
Fed	FERC	EL17-41-000	System Energy Resources, Inc.	Nuclear Power Plant	Depreciation
Fed	FERC	EL16-51-000 & ER16-1032-000	IMG Midstream	Power Plant	Cost of Service - f
Fed	FERC	ER17-2386-000	Great Bay Solar	Solar Facility	Cost of Service - f
FL	FPSC	090182-SU	Ni Florida LLC - Hudson	Wastewater	Rate base, cost of
FL	FPSC	130010- WU	Ni Florida LLC - Tamiami	Water	capital and revenu
FL	FPSC				capital and revenu
LA	LPSC	U-32707	Entergy Gulf States Louisiana, L.L.C.	Electric	Depreciation
LA	LPSC	U-32708	Entergy Louisiana, L.L.C.	Electric	Depreciation
LA	LPSC	Not yet filed	Entergy Louisiana, L.L.C.	Electric	Depreciation
LA		City of New Orleans - not yet filed	Entergy New Orleans L.L.C.	Electric and Gas	Depreciation
MS	MPSC	EC-123-0082-00	Entergy Mississippi, Inc.	Electric	Depreciation
OK	OCC	Cause Nos. PUD 200800144	Public Service Company of Oklahoma (AEP)	Electric	Net salvage and s
OR	ORPUC	UG 201	Avista Corporation	Gas	Cash working cap
PA	PAPUC	R-860378	Duquesne Light Company	Electric	Rate base and de
PA	PAPUC	R-870651	Duquesne Light Company	Electric	Rate base and de
PA	PAPUC	R-00974041	Duquesne Light Company	Electric	Stranded cost and
SC	SCPSC	2011-24-S	Palmetto Utilities, Inc.	Wastewater	Rate base and rev
SC	SCPSC	2012-94-S	Apline Utilities	Wastewater	Rate base and rev
SC	SCPSC	2013-42-S	Palmetto Utilities, Inc.	Wastewater	Rate base and rev
SC	SCPSC	2014-69-S	Apline and Woodland Utilities	Wastewater	Rate base and rev
TX	TCEQ	(SOAH) 582-09-4290	Country Vista	Wastewater	Revenue requirem
TX	TCEQ	(SOAH) 582-08-0702	Shaded Lane Water Company	Water	capital, rate design
TX	TCEQ	(TCEQ) 36926-R	Ni Texas, LLC	Wastewater	Revenue requirem
TX	TCEQ	(SOAH) 582-12-1634	D & K Development Corp.	Wastewater	capital, rate design
TX	TCEQ	(TCEQ) 2013-0045-UCR	Grand Ranch	Wastewater	Revenue requirem
TX	TRRC	(Gas Utilities) 10190	Huges Natural Gas	Gas	capital, rate design
WV	WVPSC	06-0445-G-42T	East Resources	Gas	Depreciation
WV	WVPSC	08-0275-G-42T	East Resources	Gas	Rate base, cost of
WV	WVPSC	09-2069-G-42T	Megan Oil & Gas Company	Gas	capital and revenu
WV	WVPSC				Rate base, cost of
WV	WVPSC				capital and revenu

## History of Testimony - Donald J. Clayton

### Regulatory Cases, Cont.

State / Fed	Agency	Docket Number	Company	Utility Type	Primary Issue
WV	WVPSC	10-0757-G-D	Megan Oil & Gas Company	Gas	Rate base and accounting request for change
WV	WVPSC	05-0420-E-CN	Monongahela Power Company and The Potomac Edison Company	Electric	Depreciation, cost of
WV	WVPSC	11-0410G-42T	(Allegheny Energy) Bluefield Gas Company	Gas	Rate base, cost of requirements, income
WV	WVPSC	11-0532-G-42T	Megan Oil & Gas Company	Gas	Rate base, cost of requirements
WV	WVPSC	11-1321-G-42T	Blacksville Oil & Gas Company	Gas	Rate base, cost of requirements
WV	WVPSC	12-0064-E-42T	Black Diamond Power Company	Electric	Rate base, cost of requirements
WV	WVPSC	12-0427-G-42T	Bluefield Gas Company	Gas	Rate base, cost of requirements
WV	WVPSC	16-0427-G-42T	Bluefield Gas Company	Gas	Rate base, cost of requirements
WV	WVPSC	17-0565-G-42T	Bluefield Gas Company	Gas	Rate base, cost of requirements
WV	WVPSC	12-0661-G-42T	Canaan Valley Gas Company	Gas	Rate base, cost of capital and revenue
WV	WVPSC	14-0537-G-42T	Union Oil & Gas Company	Gas	Rate base, cost of capital and revenue

### Case Support (No testimony filed)

State	Agency	Docket Number	Company	Utility Type	Primary Issue
FL	FLPSC	090182	Ni Florida, LLC (Hudson)	Wastewater	Complete rate case
FL	FLPSC	100126	CFAT H2O, Inc.	Water/Wastewater	Complete rate case
FL	FLPSC	100127	Tradewinds Utilities, Inc.	Water/Wastewater	cost of service, complete analysis and revenue
FL	FLPSC	100149	Ni Florida, LLC (Tamiami)	Water	Complete rate case
FL	FLPSC	130010-WS	Ni Florida, LLC	Water & Wastewater	Complete rate case
FL	FLPSC	150170-WS	Ni Florida, LLC	Water & Wastewater	Complete rate case
ID	IPUC	AVG-10-01-E	Avista Corporation	Electric/Gas	Cash working capital
ID	IPUC	AVG-10-01-G	Avista Corporation	Electric/Gas	Cash working capital
KS	KSCC	08-GIMX-1142-GIV	Westar Energy	Electric	Comments on KS depreciation issues
WA	WUTC	UE-100467	Avista Corporation	Electric/Gas	Cash working capital
WA	WUTC	UG-100468	Avista Corporation	Electric/Gas	Cash working capital
WV	WVPSC	08-2030-E-PC	Black Diamond Power Company, Elk Power Company, Union Power Company, West Virginia Utility Company	Electric	Merger justification
WV	WVPSC	09-1985-E-42T	Black Diamond Power Company	Electric	Complete Rule 42 base, cost of service and revenue requirement
WV	WVPSC	09-1986-E-42T	Elk Power Company	Electric	Complete Rule 42 base, cost of service and revenue requirement
WV	WVPSC	09-1987-E-42T	Union Power Company	Electric	Complete Rule 42 base, cost of service and revenue requirement
WV	WVPSC	12-0064-E-42T	Black Diamond Power Company	Electric	Complete Rule 42 base, cost of service and revenue requirement
WV	WVPSC	17-0535-G-42T	Union Oil and Gas	Gas	Complete Rule 42 base, cost of service and revenue requirement

History of Testimony - Donald J. Clayton

Other Cases

State	Agency	Docket Number	Company	Utility Type	Primary Issue
NJ	N/A	N/A	International Flavors and Fragrances	Wastewater	Cost of service, rate of return
Fed	RUS	N/A	East Kentucky Power Co-op	Electric	Depreciation
Fed	STB	N/A	Kansas City Southern Railroad	Railroad	Depreciation